

Subsection 15.20.40 of the Mississippi Agency Accounting Policies and Procedures (MAAPP) manual states the value of employer-provided vehicles used by state employees for commuting must be included in wages for social security, income tax (federal and state) and retirement purposes. The MAAPP manual also lists certain types of vehicles which are not subject to commuting requirements, such as clearly marked law enforcement and fire vehicles.

The value to be included in wages will be a flat rate of \$3.00 per day.	
Name	Location
Social Security Number	
I request authorization to use the vehicle usage benefit	
Employee Signature	Date
I approve this employee for vehicle usage	benefit
Supervisor Signature	 Date